



# Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

ExpenseMinor;SourceMajo...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 001 - GENERAL FUND</b>						
<b>Revenue</b>						
40 - TAXES	3,195,104.00	3,195,104.00	94,473.60	1,823,493.99	-1,371,610.01	42.93%
41 - LICENSES AND PERMITS	21,515.00	21,515.00	458.00	9,653.15	-11,861.85	55.13%
43 - USE OF MONEY & PROPERTY	133,000.00	133,000.00	18,067.01	71,131.53	-61,868.47	46.52%
44 - INTERGOVERNMENTAL	37,300.00	37,300.00	10,539.10	12,562.70	-24,737.30	66.32%
45 - CHARGES FOR SERVICES	224,000.00	224,000.00	732.37	49,406.90	-174,593.10	77.94%
47 - MISCELLANEOUS REVENUES	53,500.00	53,500.00	1,629.20	34,998.45	-18,501.55	34.58%
48 - OTHER FINANCING SOURCES	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00%
<b>Revenue Total:</b>	<b>3,665,419.00</b>	<b>3,665,419.00</b>	<b>125,899.28</b>	<b>2,001,246.72</b>	<b>-1,664,172.28</b>	<b>45.40%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	1,360,761.00	1,359,186.00	119,924.06	726,977.60	632,208.40	46.51%
61 - EMPLOYEE BENEFITS & COSTS	474,763.00	474,472.00	36,755.35	233,580.14	240,891.86	50.77%
62 - STAFF DEVELOPMENT	260,340.00	260,340.00	5,732.35	185,996.44	74,343.56	28.56%
63 - REPAIR, MAINTENANCE & UTILITIES	346,950.00	346,950.00	21,887.17	167,873.77	179,076.23	51.61%
64 - CONTRACTUAL SERVICES	588,931.00	578,931.00	82,628.79	388,542.66	190,388.34	32.89%
65 - COMMODITIES	221,425.00	220,925.00	4,167.95	102,992.90	117,932.10	53.38%
67 - CAPITAL OUTLAY	335,450.00	275,450.00	29,088.35	199,789.14	75,660.86	27.47%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>3,588,620.00</b>	<b>3,516,254.00</b>	<b>300,184.02</b>	<b>2,005,752.65</b>	<b>1,510,501.35</b>	<b>42.96%</b>
<b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>	<b>76,799.00</b>	<b>149,165.00</b>	<b>-174,284.74</b>	<b>-4,505.93</b>	<b>-153,670.93</b>	<b>103.02%</b>
<b>Fund: 002 - LIBRARY TRUST FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	350.00	350.00	71.23	339.13	-10.87	3.11%
45 - CHARGES FOR SERVICES	40,000.00	40,000.00	5,295.12	19,292.88	-20,707.12	51.77%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>40,350.00</b>	<b>40,350.00</b>	<b>5,366.35</b>	<b>19,632.01</b>	<b>-20,717.99</b>	<b>51.35%</b>
<b>Expense</b>						
67 - CAPITAL OUTLAY	40,000.00	40,000.00	4,139.79	15,684.28	24,315.72	60.79%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>4,139.79</b>	<b>15,684.28</b>	<b>24,315.72</b>	<b>60.79%</b>
<b>Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):</b>	<b>350.00</b>	<b>350.00</b>	<b>1,226.56</b>	<b>3,947.73</b>	<b>3,597.73</b>	<b>-1,027.92%</b>
<b>Fund: 110 - ROAD USE FUND</b>						
<b>Revenue</b>						
44 - INTERGOVERNMENTAL	648,000.00	648,000.00	49,680.14	321,963.54	-326,036.46	50.31%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>648,000.00</b>	<b>648,000.00</b>	<b>49,680.14</b>	<b>321,963.54</b>	<b>-326,036.46</b>	<b>50.31%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	205,974.00	205,974.00	18,144.41	109,841.72	96,132.28	46.67%
61 - EMPLOYEE BENEFITS & COSTS	66,253.00	66,253.00	5,355.00	33,061.34	33,191.66	50.10%
63 - REPAIR, MAINTENANCE & UTILITIES	66,000.00	66,000.00	5,140.04	31,424.50	34,575.50	52.39%
64 - CONTRACTUAL SERVICES	55,000.00	55,000.00	11,406.44	15,688.89	39,311.11	71.47%
67 - CAPITAL OUTLAY	66,000.00	56,000.00	8,524.75	31,671.50	24,328.50	43.44%
68 - DEBT SERVICES	0.00	0.00	0.00	296.25	-296.25	0.00%
69 - TRANSFERS	5,192.00	5,192.00	0.00	0.00	5,192.00	100.00%
<b>Expense Total:</b>	<b>464,419.00</b>	<b>454,419.00</b>	<b>48,570.64</b>	<b>221,984.20</b>	<b>232,434.80</b>	<b>51.15%</b>
<b>Fund: 110 - ROAD USE FUND Surplus (Deficit):</b>	<b>183,581.00</b>	<b>193,581.00</b>	<b>1,109.50</b>	<b>99,979.34</b>	<b>-93,601.66</b>	<b>48.35%</b>

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 12/31/2025**

ExpenseMinor;SourceMajo...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 112 - TRUST AND AGENCY FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	6,000.00	6,000.00	950.00	3,375.00	-2,625.00	43.75%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>950.00</b>	<b>3,375.00</b>	<b>-2,625.00</b>	<b>43.75%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	6,000.00	6,000.00	600.00	2,800.00	3,200.00	53.33%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>600.00</b>	<b>2,800.00</b>	<b>3,200.00</b>	<b>53.33%</b>
<b>Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>575.00</b>	<b>575.00</b>	<b>0.00%</b>
<b>Fund: 121 - L.O. SALES TAX RESERVE</b>						
<b>Revenue</b>						
40 - TAXES	620,000.00	620,000.00	102,850.23	325,825.33	-294,174.67	47.45%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>620,000.00</b>	<b>620,000.00</b>	<b>102,850.23</b>	<b>325,825.33</b>	<b>-294,174.67</b>	<b>47.45%</b>
<b>Expense</b>						
69 - TRANSFERS	370,000.00	370,000.00	0.00	0.00	370,000.00	100.00%
<b>Expense Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>370,000.00</b>	<b>100.00%</b>
<b>Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>102,850.23</b>	<b>325,825.33</b>	<b>75,825.33</b>	<b>-30.33%</b>
<b>Fund: 122 - LOCAL OPTION SINKING FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 122 - LOCAL OPTION SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 128 - CDBG</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	212,500.00	0.00	212,500.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
49 - UNDEFINED	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>212,500.00</b>	<b>0.00</b>	<b>212,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
61 - EMPLOYEE BENEFITS & COSTS	0.00	0.00	0.00	0.00	0.00	0.00%
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
65 - COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00%
67 - CAPITAL OUTLAY	0.00	64,000.00	0.00	63,646.03	353.97	0.55%
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>64,000.00</b>	<b>0.00</b>	<b>63,646.03</b>	<b>353.97</b>	<b>0.55%</b>
<b>Fund: 128 - CDBG Surplus (Deficit):</b>	<b>0.00</b>	<b>148,500.00</b>	<b>0.00</b>	<b>148,853.97</b>	<b>353.97</b>	<b>-0.24%</b>
<b>Fund: 135 - DYERSVILLE TIF DIST FUND</b>						
<b>Revenue</b>						
40 - TAXES	2,659,210.00	2,659,210.00	41,579.95	1,273,881.64	-1,385,328.36	52.10%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 12/31/2025**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>ExpenseMinor;SourceMajo...</b>						
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>2,659,210.00</b>	<b>2,659,210.00</b>	<b>41,579.95</b>	<b>1,273,881.64</b>	<b>-1,385,328.36</b>	<b>52.10%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	30,000.00	400.00	27,835.00	2,165.00	7.22%
68 - DEBT SERVICES	2,022,780.00	2,022,780.00	120.00	1,556,004.32	466,775.68	23.08%
69 - TRANSFERS	569,191.00	569,191.00	0.00	0.00	569,191.00	100.00%
<b>Expense Total:</b>	<b>2,591,971.00</b>	<b>2,621,971.00</b>	<b>520.00</b>	<b>1,583,839.32</b>	<b>1,038,131.68</b>	<b>39.59%</b>
<b>Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):</b>	<b>67,239.00</b>	<b>37,239.00</b>	<b>41,059.95</b>	<b>-309,957.68</b>	<b>-347,196.68</b>	<b>932.35%</b>
<b>Fund: 200 - DEBT SERVICE</b>						
<b>Revenue</b>						
40 - TAXES	864,591.00	864,591.00	-13,997.26	485,952.49	-378,638.51	43.79%
48 - OTHER FINANCING SOURCES	1,032,324.00	4,293,222.00	0.00	3,260,897.38	-1,032,324.62	24.05%
<b>Revenue Total:</b>	<b>1,896,915.00</b>	<b>5,157,813.00</b>	<b>-13,997.26</b>	<b>3,746,849.87</b>	<b>-1,410,963.13</b>	<b>27.36%</b>
<b>Expense</b>						
68 - DEBT SERVICES	1,896,915.00	1,896,915.00	143.34	78,151.97	1,818,763.03	95.88%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>1,896,915.00</b>	<b>1,896,915.00</b>	<b>143.34</b>	<b>78,151.97</b>	<b>1,818,763.03</b>	<b>95.88%</b>
<b>Fund: 200 - DEBT SERVICE Surplus (Deficit):</b>	<b>0.00</b>	<b>3,260,898.00</b>	<b>-14,140.60</b>	<b>3,668,697.90</b>	<b>407,799.90</b>	<b>-12.51%</b>
<b>Fund: 301 - CAPITAL PROJECTS FUND</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	370,000.00	370,000.00	0.00	0.00	-370,000.00	100.00%
<b>Revenue Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-370,000.00</b>	<b>100.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	370,000.00	370,000.00	54,493.17	439,068.61	-69,068.61	-18.67%
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>54,493.17</b>	<b>439,068.61</b>	<b>-69,068.61</b>	<b>-18.67%</b>
<b>Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-54,493.17</b>	<b>-439,068.61</b>	<b>-439,068.61</b>	<b>0.00%</b>
<b>Fund: 302 - CAP PROJECTS - EQUIPMENT</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 302 - CAP PROJECTS - EQUIPMENT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 303 - CAP PROJ - AQUATIC CENTER</b>						
<b>Expense</b>						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 303 - CAP PROJ - AQUATIC CENTER Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 600 - WATER FUND</b>						
<b>Revenue</b>						
40 - TAXES	55,000.00	55,000.00	4,879.62	31,428.57	-23,571.43	42.86%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 12/31/2025**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>ExpenseMinor;SourceMajo...</b>						
45 - CHARGES FOR SERVICES	1,022,300.00	1,086,300.00	88,691.24	580,946.76	-505,353.24	46.52%
47 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	2,432.25	8,618.52	-1,381.48	13.81%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>1,087,300.00</b>	<b>1,151,300.00</b>	<b>96,003.11</b>	<b>620,993.85</b>	<b>-530,306.15</b>	<b>46.06%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	173,770.00	173,770.00	15,779.11	91,484.70	82,285.30	47.35%
61 - EMPLOYEE BENEFITS & COSTS	81,791.00	81,791.00	7,002.71	41,533.80	40,257.20	49.22%
62 - STAFF DEVELOPMENT	9,500.00	9,500.00	41.15	3,171.88	6,328.12	66.61%
63 - REPAIR, MAINTENANCE & UTILITIES	148,500.00	148,500.00	6,453.10	64,625.06	83,874.94	56.48%
64 - CONTRACTUAL SERVICES	139,190.00	139,190.00	5,272.32	61,266.16	77,923.84	55.98%
65 - COMMODITIES	73,000.00	73,000.00	1,838.10	28,648.11	44,351.89	60.76%
67 - CAPITAL OUTLAY	122,500.00	122,500.00	3,644.93	31,057.77	91,442.23	74.65%
68 - DEBT SERVICES	50,000.00	50,000.00	0.00	135.65	49,864.35	99.73%
69 - TRANSFERS	355,910.00	355,910.00	0.00	0.00	355,910.00	100.00%
<b>Expense Total:</b>	<b>1,154,161.00</b>	<b>1,154,161.00</b>	<b>40,031.42</b>	<b>321,923.13</b>	<b>832,237.87</b>	<b>72.11%</b>
<b>Fund: 600 - WATER FUND Surplus (Deficit):</b>	<b>-66,861.00</b>	<b>-2,861.00</b>	<b>55,971.69</b>	<b>299,070.72</b>	<b>301,931.72</b>	<b>10,553.36%</b>
<b>Fund: 601 - WATER SINKING FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	29,300.00	29,300.00	0.00	0.00	-29,300.00	100.00%
<b>Revenue Total:</b>	<b>29,300.00</b>	<b>29,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-29,300.00</b>	<b>100.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	29,300.00	29,300.00	12,463.33	21,888.33	7,411.67	25.30%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>29,300.00</b>	<b>29,300.00</b>	<b>12,463.33</b>	<b>21,888.33</b>	<b>7,411.67</b>	<b>25.30%</b>
<b>Fund: 601 - WATER SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-12,463.33</b>	<b>-21,888.33</b>	<b>-21,888.33</b>	<b>0.00%</b>
<b>Fund: 602 - WATER CAPITAL ACCOUNT</b>						
<b>Revenue</b>						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 610 - SEWER FUND</b>						
<b>Revenue</b>						
40 - TAXES	2,000.00	2,000.00	175.04	1,072.08	-927.92	46.40%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	1,827,000.00	1,977,438.00	146,759.75	934,153.96	-1,043,284.04	52.76%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>1,829,000.00</b>	<b>1,979,438.00</b>	<b>146,934.79</b>	<b>935,226.04</b>	<b>-1,044,211.96</b>	<b>52.75%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	198,722.00	208,722.00	19,861.40	93,407.19	115,314.81	55.25%
61 - EMPLOYEE BENEFITS & COSTS	88,413.00	88,413.00	9,751.64	41,096.68	47,316.32	53.52%
62 - STAFF DEVELOPMENT	27,500.00	27,500.00	18.75	11,986.79	15,513.21	56.41%
63 - REPAIR, MAINTENANCE & UTILITIES	79,700.00	79,700.00	4,234.01	35,608.50	44,091.50	55.32%
64 - CONTRACTUAL SERVICES	155,445.00	155,445.00	3,873.93	43,794.78	111,650.22	71.83%
65 - COMMODITIES	61,000.00	61,000.00	11,838.77	67,904.88	-6,904.88	-11.32%
67 - CAPITAL OUTLAY	137,000.00	137,000.00	10,250.14	48,266.67	88,733.33	64.77%

**Budget Report**

For Fiscal: 2025-2026 Period Ending: 12/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>ExpenseMinor;SourceMajo...</b>						
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	837,061.00	837,061.00	0.00	0.00	837,061.00	100.00%
<b>Expense Total:</b>	<b>1,584,841.00</b>	<b>1,594,841.00</b>	<b>59,828.64</b>	<b>342,065.49</b>	<b>1,252,775.51</b>	<b>78.55%</b>
<b>Fund: 610 - SEWER FUND Surplus (Deficit):</b>	<b>244,159.00</b>	<b>384,597.00</b>	<b>87,106.15</b>	<b>593,160.55</b>	<b>208,563.55</b>	<b>-54.23%</b>
<b>Fund: 611 - SEWER SINKING FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	615,730.00	615,730.00	0.00	0.00	-615,730.00	100.00%
<b>Revenue Total:</b>	<b>615,730.00</b>	<b>615,730.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-615,730.00</b>	<b>100.00%</b>
<b>Expense</b>						
68 - DEBT SERVICES	615,730.00	615,730.00	33,894.58	44,979.58	570,750.42	92.69%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>615,730.00</b>	<b>615,730.00</b>	<b>33,894.58</b>	<b>44,979.58</b>	<b>570,750.42</b>	<b>92.69%</b>
<b>Fund: 611 - SEWER SINKING FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-33,894.58</b>	<b>-44,979.58</b>	<b>-44,979.58</b>	<b>0.00%</b>
<b>Fund: 612 - SEWER CAPITAL ACCOUNT</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	9,531.85	-9,531.85	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,531.85</b>	<b>-9,531.85</b>	<b>0.00%</b>
<b>Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,531.85</b>	<b>-9,531.85</b>	<b>0.00%</b>
<b>Fund: 670 - SOLID WASTE FUND</b>						
<b>Revenue</b>						
40 - TAXES	0.00	0.00	0.00	0.00	0.00	0.00%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	441,100.00	484,810.00	37,674.68	222,641.35	-262,168.65	54.08%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>441,100.00</b>	<b>484,810.00</b>	<b>37,674.68</b>	<b>222,641.35</b>	<b>-262,168.65</b>	<b>54.08%</b>
<b>Expense</b>						
60 - SALARIES & WAGES	38,841.00	38,841.00	3,775.56	22,457.79	16,383.21	42.18%
61 - EMPLOYEE BENEFITS & COSTS	17,310.00	17,310.00	1,441.92	9,254.62	8,055.38	46.54%
62 - STAFF DEVELOPMENT	500.00	500.00	18.75	62.25	437.75	87.55%
63 - REPAIR, MAINTENANCE & UTILITIES	1,000.00	1,000.00	74.10	339.93	660.07	66.01%
64 - CONTRACTUAL SERVICES	320,000.00	329,000.00	27,307.50	164,153.75	164,846.25	50.11%
65 - COMMODITIES	5,000.00	5,000.00	1,576.43	3,476.72	1,523.28	30.47%
67 - CAPITAL OUTLAY	30,000.00	30,000.00	0.00	6,434.91	23,565.09	78.55%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>412,651.00</b>	<b>421,651.00</b>	<b>34,194.26</b>	<b>206,179.97</b>	<b>215,471.03</b>	<b>51.10%</b>
<b>Fund: 670 - SOLID WASTE FUND Surplus (Deficit):</b>	<b>28,449.00</b>	<b>63,159.00</b>	<b>3,480.42</b>	<b>16,461.38</b>	<b>-46,697.62</b>	<b>73.94%</b>
<b>Fund: 899 - PAYROLL FUND</b>						
<b>Revenue</b>						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>						
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 899 - PAYROLL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>783,716.00</b>	<b>4,484,628.00</b>	<b>3,878.08</b>	<b>4,326,639.94</b>	<b>-157,988.06</b>	<b>3.52%</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL FUND	76,799.00	149,165.00	-174,284.74	-4,505.93	-153,670.93
002 - LIBRARY TRUST FUND	350.00	350.00	1,226.56	3,947.73	3,597.73
110 - ROAD USE FUND	183,581.00	193,581.00	1,109.50	99,979.34	-93,601.66
112 - TRUST AND AGENCY FUND	0.00	0.00	350.00	575.00	575.00
121 - L.O. SALES TAX RESERVE	250,000.00	250,000.00	102,850.23	325,825.33	75,825.33
122 - LOCAL OPTION SINKING FUN	0.00	0.00	0.00	0.00	0.00
128 - CDBG	0.00	148,500.00	0.00	148,853.97	353.97
135 - DYERSVILLE TIF DIST FUND	67,239.00	37,239.00	41,059.95	-309,957.68	-347,196.68
200 - DEBT SERVICE	0.00	3,260,898.00	-14,140.60	3,668,697.90	407,799.90
301 - CAPITAL PROJECTS FUND	0.00	0.00	-54,493.17	-439,068.61	-439,068.61
302 - CAP PROJECTS - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
303 - CAP PROJ - AQUATIC CENTEF	0.00	0.00	0.00	0.00	0.00
600 - WATER FUND	-66,861.00	-2,861.00	55,971.69	299,070.72	301,931.72
601 - WATER SINKING FUND	0.00	0.00	-12,463.33	-21,888.33	-21,888.33
602 - WATER CAPITAL ACCOUNT	0.00	0.00	0.00	0.00	0.00
610 - SEWER FUND	244,159.00	384,597.00	87,106.15	593,160.55	208,563.55
611 - SEWER SINKING FUND	0.00	0.00	-33,894.58	-44,979.58	-44,979.58
612 - SEWER CAPITAL ACCOUNT	0.00	0.00	0.00	-9,531.85	-9,531.85
670 - SOLID WASTE FUND	28,449.00	63,159.00	3,480.42	16,461.38	-46,697.62
899 - PAYROLL FUND	0.00	0.00	0.00	0.00	0.00
<b>Report Surplus (Deficit):</b>	<b>783,716.00</b>	<b>4,484,628.00</b>	<b>3,878.08</b>	<b>4,326,639.94</b>	<b>-157,988.06</b>